OK TO ENTER: /S.A./

03/31/2010

/Shuangyi Abu Ali/

Docket No.: 09852/0203745-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yukio Aoki

Application No.: 10/560,171

Confirmation No.: 1361

Filed: December 9, 2005

Art Unit: 1793

For: CEMENTED CARBIDE MATERIAL FOR

SURFACE COATED GEAR CUTTING TOOL AND SURFACE COATED GEAR CUTTING

TOOL

Examiner: J. A. Hevey

AMENDMENT IN RESPONSE TO FINAL OFFICE ACTION

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 5, 2010, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.